

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16202400700000</div> <div>City of Dow City</div> <div>117 N. Franklin Street, P.O. Box 315</div> <div>Dow City, IA 51528</div>			
CITY OF <div>Dow City</div> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	83,191		83,191	87,698	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	83,191		83,191	87,698	
Delinquent property taxes	0		0	0	
TIF revenues	0		0	0	
Other city taxes	51,775	0	51,775	49,065	
Licenses and permits	1,405	0	1,405	1,250	
Use of money and property	5,201	442	5,643	7,650	
Intergovernmental	87,243	0	87,243	85,000	
Charges for fees and service	134	186,342	186,476	178,750	
Special assessments	0	0	0	0	
Miscellaneous	13,093	3,000	16,093	8,100	
Other financing sources	34,823	0	34,823	0	
Total revenues and other sources	276,865	189,784	466,649	417,513	
Expenditures and Other Financing Uses					
Public safety	22,172	0	22,172	24,000	
Public works	139,439	0	139,439	155,000	
Health and social services	312	0	312	1,000	
Culture and recreation	11,527	0	11,527	22,000	
Community and economic development	318	0	318	2,200	
General government	91,466	0	91,466	114,550	
Debt service	0	0	0	0	
Capital projects	0	0	0	0	
Total governmental activities expenditures	265,234	0	265,234	318,750	
Business type activities	0	251,049	251,049	315,000	
Total ALL expenditures	265,234	251,049	516,283	633,750	
Other financing uses, including transfers out	34,823	0	34,823	0	
Total ALL expenditures/And other financing uses	300,057	251,049	551,106	633,750	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-23,192	-61,265	-84,457	-216,237	
Beginning fund balance July 1, 2013	232,556	146,702	379,258	193,200	
Ending fund balance June 30, 2014	209,364	85,437	294,801	-23,037	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 0	Other long-term debt	\$ 14,292		
Revenue debt	\$ 180,648	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0				
		General obligation debt limit	\$ 564,671		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Debra Garrett		→	712	674-3350	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Dow City			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	53,066	30,125		0	0	0	83,191			83,191	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	53,066	30,125		0	0	0	83,191		T01	83,191	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	53,066	30,125		0	0	0	83,191			83,191	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	5,878	3,354	0	0	0	0	9,232		T15	9,232	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	168	96	0	0	0	0	264	0	T19	264	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	42,279	0	0	0	0	42,279	0	T09	42,279	14
15	TOTAL OTHER CITY TAXES	6,046	45,729	0	0	0	0	51,775	0		51,775	15
16	Section B - LICENSES AND PERMITS	1,405	0	0	0	0	0	1,405	0	T29	1,405	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	0	0	0	0	0	0	0	442	U20	442	18
19	Rents and royalties	3,000	0	0	0	0	0	3,000	0	U40	3,000	19
20	Other miscellaneous use of money and property	2,201	0	0	0	0	0	2,201	0	U20	2,201	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,201	0	0	0	0	0	5,201	442		5,643	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		50,925					50,925		C46	50,925	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		35,318	0	0	0	0	35,318	0	C89	35,318	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	86,243	0	0	0	0	86,243	0		86,243	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Crawford County Community Foundation Grant	0	1,000	0	0	0	0	1,000	0	D89	1,000	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	0	1,000	0	0	0	0	1,000	0		1,000	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	87,243	0	0	0	0	87,243	0		87,243	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	88,467	A91	88,467	73
74	Sewer	0	0	0	0	0	0	0	37,394	A8Ø	37,394	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	60,481	A81	60,481	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	10	0	0	0	0	0	10	0	A89	10	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	124	0	0	0	0	0	124	0	A61	124	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	134	0	0	0	0	0	134	186,342		186,476	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,978	0	0	0	0	0	4,978	0	U99	4,978	108
109	Deposits and sales/fuel tax refunds	3,843	205	0	0	0	0	4,048	0	U99	4,048	109
110	Sale of property and merchandise	3,877	190	0	0	0	0	4,067	3,000	U11	7,067	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	12,698	395	0	0	0	0	13,093	3,000		16,093	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Dow City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	78,550	163,492	0	0	0	0	242,042	189,784		431,826	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	34,823	0		0	0	0	34,823	0		34,823	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	34,823	0	0	0	0	0	34,823	0		34,823	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	113,373	163,492	0	0	0	0	276,865	189,784		466,649	132
133												133
134	Beginning fund balance July 1, 2013	169,508	63,048	0	0	0	0	232,556	146,702		379,258	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	282,881	226,540	0	0	0	0	509,421	336,486		845,907	136
137												137
138												138
139												139
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	12,279	0	0	0	0	0	12,279		E62	12,279	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	9,753	0	0	0	0	0	9,753		E24	9,753	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	140	0	0	0	0	0	140		E89	140	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	22,172	0	0	0	0	0	22,172			22,172	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	13,232	0	0	0	0	13,232		E44	13,232	42
43	Purchase of land and equipment	0	2,187	0	0	0	0	2,187		G44	2,187	43
44	Construction	0	80,250	0	0	0	0	80,250		F44	80,250	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	6,250	0	0	0	0	6,250		E44	6,250	48
49	Traffic control safety — Current operation	0	35,318	0	0	0	0	35,318		E44	35,318	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	2,139	0	0	0	0	2,139		E44	2,139	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	63	0	0	0	0	63		E81	63	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	0	139,439	0	0	0	0	139,439			139,439	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	312	0	0	0	0	0	312		E32	312	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	312	0	0	0	0	0	312			312	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Dow City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,000	0	0	0	0	0	1,000		E52	1,000	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	4,615	0	0	0	0	0	4,615		E61	4,615	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	2,912	0	0	0	0	0	2,912		F61	2,912	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	3,000	0	0	0	0	0	3,000		E03	3,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	11,527	0	0	0	0	0	11,527			11,527	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	68	0	0	0	0	0	68		E89	68	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	250	0	0	0	0	0	250		E89	250	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	318	0	0	0	0	0	318			318	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,360	227	0	0	0	0	3,587		E29	3,587	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	11,609	1,925	0	0	0	0	13,534		E23	13,534	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	537	0	0	0	0	0	537		E89	537	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,650	0	0	0	0	0	1,650		E25	1,650	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	24,294	0	0	0	0	0	24,294		E31	24,294	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	3,438	0	0	0	0	0	3,438		F31	3,438	170
171	Tort liability — Current operation	16,942	0	0	0	0	0	16,942		E89	16,942	171
172	Other general government — Current operation	25,969	1,515	0	0	0	0	27,484		E89	27,484	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	87,799	3,667	0	0	0	0	91,466			91,466	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	122,128	143,106	0	0	0	0	265,234			265,234	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Dow City			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								61,313	E91	61,313	198
199	Purchase of land and equipment								5,439	G91	5,439	199
200	Construction								47,519	F91	47,519	200
201	Sewer and sewage disposal — Current operation								21,817	E80	21,817	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								29,699	F80	29,699	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								67,524	E81	67,524	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Dow City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								17,738		17,738	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								251,049		251,049	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	122,128	143,106	0	0	0	0	265,234	251,049		516,283	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	34,823		0	0	0	34,823	0		34,823	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	34,823	0	0	0	0	34,823	0		34,823	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	122,128	177,929	0	0	0	0	300,057	251,049		551,106	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	163,098	0	0	0	0	163,098			163,098	264
265	Committed	27,299	163,858	0	0	0	0	191,157			191,157	265
266	Assigned	4,978	15,108	0	0	0	0	20,086			20,086	266
267	Unassigned	57,564	0	0	0	0	0	57,564			57,564	267
268	Total Governmental	89,841	342,064	0	0	0	0	431,905			431,905	268
269	Proprietary								85,437		85,437	269
270	Total ending fund balance June 30, 2014	160,753	48,611	0	0	0	0	209,364	85,437		294,801	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	282,881	226,540	0	0	0	0	509,421	336,486		845,907	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Dow City

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$
Health.....	M32 0	All other.....	L89 \$
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 10,060		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 77,162

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 71,000	29U \$ 0	39U \$ 8,000	49U \$ 0	49U \$ 0	49U \$ 63,000	49U \$ 0	I91 \$ 1,243
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. 02 Rural Water Project	19U 119,947	29U 0	39U 2,299	49U 0	49U 0	49U 117,648	49U 0	I89 6,161
11. 12 Bank Loan Buildings	19U 27,976	29U 0	39U 16,948	49U 0	49U 0	49U 0	49U 11,028	I89 813
12. 12 Bank Loan Dump Truck	19U 8,748	29U 0	39U 5,484	49U 0	49U 0	49U 0	49U 3,264	I89 245
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	227,671	0	32,731	0	0	180,648	14,292	8,462

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0	64V \$ 0
Outstanding as of JUNE 30, 2014	61V \$ 0	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	11,293,413	x .05 = \$	564,671

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .					
	W01	W31	W61		
	\$ 60,952	\$ 0	0	233,849	294,801
REMARKS	V98				

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